

Exhibit 1: Related Entities – 62 SEC Registrant Clients

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
1	Issuer 1	10/16/2018 Engagement Partner 1 10/29/2019 Engagement Partner 1	OTC	9/30/2018 12/31/2018 3/31/2019 6/30/2019 9/30/2019 3/31/2020 6/30/2020 <u>Subsequent Filings:</u> 9/30/2019 and 12/31/2019 (9/30/2018 & 9/30/2019 audits)	Annual Reports: EA §15(d) and Rule 15d-1 thereunder Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 9/30/2018 filed on 12/28/2018 Form 10-Q for period ending 12/31/2018 filed on 2/14/2019 Form 10-Q for period ending 3/31/2019 filed on 5/15/2019 Form 10-Q for period ending 6/30/2019 filed on 8/14/2019 Form 10-K for period ending 9/30/2019 filed on 1/7/2020 (also subsequent filing) Form 10-Q for period ending 3/31/2020 filed on 5/19/2020 Form 10-Q for period ending 6/30/2020 filed on 8/19/2020 Subsequent Filing: Form 10-KT for periods ending December 31, 2019, September 30, 2019 and 2018, filed on 3/27/20
2	Issuer 2	1/9/2019 Engagement Partner 1	OTC	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 12/31/2018 filed on 4/1/2019 Form 10-Q for period ending 3/31/2019 filed on 5/15/2019 Form 10-Q for period ending 6/30/2019 filed on 8/14/2019 Form 10-Q for period ending 9/30/2019 filed on 11/14/2019 Subsequent Filing: Form 10-K for period ending 12/31/2019 filed on 3/30/2020
3	Issuer 3	1/9/2019 Engagement Partner 1	OTC	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 12/31/2018 filed on 4/1/2019 Form 10-K/A for period ending 12/31/2018 filed on 10/4/2019 Form 10-Q for period ending 3/31/2019 filed on 5/15/2019 Form 10-Q for period ending 6/30/2019 filed on 8/14/2019 Form 10-Q for period ending 9/30/2019 filed on 11/14/2019 Subsequent Filing: Form 10-K for period ending 12/31/2019 filed on 3/30/2020
4	Issuer 4	11/19/2018 Engagement	NASDAQ (pending)	9/30/2018 9/30/2019	*Registration statement never went effective,	<ul style="list-style-type: none"> Subsequent Filing: Form F-1 filed on 6/29/2021 Subsequent Filing: Form F-1/A filed on 8/23/2021

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
		Partner 1 11/11/2019 Engagement Partner 1	approval)	<u>Subsequent Filings:</u> 9/30/2020	and issuer did not file any annual, current, or quarterly reports.	<ul style="list-style-type: none"> • Subsequent Filing: Form F-1/A filed on 9/21/2021 • Subsequent Filing: Form F-1/A filed on 10/21/2021 • Subsequent Filing: Form F-1/A filed on 12/7/2021
5	Issuer 5	10/1/2018 Engagement Partner 2 9/16/2019 Engagement Partner 2	OTC	9/30/2018 12/31/2018 3/31/2019 6/30/2019 9/30/2019 12/31/2019 3/31/2020 6/30/2020 <u>Subsequent Filings:</u> 9/30/2019 and 9/30/2020	Annual Reports: EA § 15(d) and Rule 15d-1 thereunder Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> • Form 10-K for period ending 9/30/2018 filed on 12/11/2018 • Form 10-Q for period ending 12/31/2018 filed on 2/8/2019 • Form 10-Q for period ending 3/31/2019 filed on 5/9/2019 • Form 10-Q for period ending 6/30/2019 filed on 8/13/2019 • Form 10-K for period ending 9/30/2019 filed on 12/17/2019 (also subsequent filing) • Form 10-K/A for period ending 9/30/2019 filed on 12/18/2019 (also subsequent filing) • Form 10-Q for period ending 12/31/2019 filed 2/11/2020 • Form 10-Q for period ending 3/31/2020 filed on 5/8/2020 • Form 10-Q for period ending 6/30/2020 filed on 8/13/2020 • Subsequent Filing: Form 10-K for period ending 9/30/2020 filed 12/22/2020
6	Issuer 6	5/30/2019 Engagement Partner 3 7/25/2019 Engagement Partner 3	OTC	12/31/2016 12/31/2017 3/31/2018 6/30/2018	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-K for period ended 12/31/2017 filed 8/14/2019 • Form 10-Q for period ended 3/31/2018 filed on 9/10/2019 • Form 10-Q for period ended 6/30/2018 filed 9/18/2019
7	Issuer 7	1/3/2019 Engagement Partner 3	OTC	12/31/2018 3/31/2019 6/30/2019 9/30/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-K for period ended 12/31/2018 filed 4/16/2019 • Form 10-Q for period ended 3/31/2019 filed 5/15/2019 • Form 10-Q for period ended 6/30/2019 filed 8/19/2019 • Form 10-Q/A for period ended 6/30/2019 filed 8/20/2019 • Form 10-Q for period ended 9/30/2019 filed 11/14/2019 • Form 10-Q/A for period ended 9/30/2019 filed 11/15/2019
8	Issuer 8	1/17/2020 Engagement Partner 4	NASDAQ	6/30/2019 9/30/2019 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder	<ul style="list-style-type: none"> • Form 10-Q for period ending 6/30/2019 filed 8/16/2019 • Form 10-Q for period ending 9/30/2019 filed 11/15/2019 • Form 10-K for period ending 12/31/2019 filed 5/14/2020 • Form 424B5 filed 8/24/2020 (incorporated by reference)

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
				<u>Subsequent Filings:</u> 12/31/2020	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Subsequent Filing: Form 10-K for period ending 12/31/2020 filed 4/15/2021 (audit report signed by Prager Metis CPAs LLP)
9	Issuer 9	10/16/2018 Engagement Partner 1	OTC	9/30/2018 12/31/2018	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-Q for period ending 9/30/2018 filed 11/13/2018 • Form 10-Q for period ending 12/31/2018 filed 2/14/2019
10	Issuer 10	3/12/2019 Engagement Partner 3	No active market	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-K for period ending 12/31/2018 filed 4/17/2019 • Form 10-Q for period ending 3/31/2019 filed 5/20/2019 • Form 10-Q for period ending 6/30/2019 filed 8/16/2019 • Form 10-Q for period ending 9/30/2019 filed 11/12/2019 • Subsequent Filing: Form 10-K/A for period ending 12/31/2019 filed 5/19/2020
11	Issuer 11	7/14/2019 Engagement Partner 4	OTC	6/30/2019 9/30/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-Q for period ending 6/30/2019 filed on 8/14/2019 • Form 10-Q for period ending 9/30/2019 filed on 11/14/2019
12	Issuer 12	1/16/2019 Engagement Partner 1	No active market	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-K for period ending 12/31/2018 filed 4/15/2019 • Form 10-Q for period ending 3/31/2019 filed 5/20/2019 • Form 10-Q for period ending 6/30/2019 filed 8/9/2019 • Form 10-Q for period ending 9/30/2019 filed 11/13/2019 • Subsequent Filing: Form 10-K for period ending 12/31/2019 filed 8/13/2020
13	Issuer 13	11/12/2018 Engagement Partner 2 6/27/2019 Engagement Partner 2	OTC	6/30/2017 9/30/2017 12/31/2017 3/31/2018 6/30/2018 9/30/2018 12/31/2018 3/31/2019 6/30/2019 9/30/2019	Annual Reports: EA § 13(a) and Rule 13a-1 Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-Q for period ending 6/30/2017 filed 4/25/2019 • Form 10-Q for period ending 9/30/2017 filed 4/25/2019 • Form 10-K for period ending 12/31/2017 filed 6/28/2019 • Form 10-Q for period ending 3/31/2018 filed 6/28/2019 • Form 10-Q for period ending 6/30/2018 filed 6/28/2019 • Form 10-Q for period ending 9/30/2018 filed 6/28/2019 • Form 10-K for period ending 12/31/2018 filed 7/30/2019 (also subsequent filing) • Form 10-Q for period ending 3/31/2019 filed 8/6/2019

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
				<u>Subsequent Filings:</u> 12/31/2018 and 12/31/2019		<ul style="list-style-type: none"> Form 10-Q for period ending 6/30/2019 filed 8/6/2019 Form 10-Q for period ending 9/30/2019 filed 11/13/2019 Subsequent Filing: Form 10-K for period ending 12/31/2019 filed 3/30/2020
14	Issuer 14	3/28/2019 Engagement Partner 5	OTC	2/28/2019 5/31/2019	Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ending 2/28/2019 filed 4/29/2019 Form 10-Q for period ending 5/31/2019 filed 7/15/2019
15	Issuer 15	3/28/2019 Engagement Partner 5	OTC	2/28/2019 5/31/2019 8/31/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ending 2/28/2019 filed 4/22/2019 Form 10-Q for period ending 5/31/2019 filed 7/22/2019 Form 10-Q for period ending 8/31/2019 filed 10/15/2019
16	Issuer 16 *Client of Prager Metis CPAs LLP	7/16/2019 Engagement Partner 4	OTCQB	6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 9/30/2020	Annual Reports: EA § 15(d) and Rule 15d-1 thereunder Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ending 6/30/2019 filed 8/12/2019 Form 10-K for period ending 9/30/2019 filed 1/14/2020 Subsequent Filing: Form 10-K for period ending 9/30/2020 filed 12/16/2020
17	Issuer 17	4/25/2019 Engagement Partner 1 9/19/2019 Engagement Partner 1 ¹	Pre-IPO	3/31/2018 3/31/2019	*Registration statement never went effective, and issuer did not file any annual, current, or quarterly reports.	<ul style="list-style-type: none"> Form F-1 filed 1/21/2020 Form F-1/A filed 2/4/2020 (incorporated by reference) Form F-1/A filed 2/21/2020 Form F-1/A filed 3/11/2020
18	Issuer 18	8/20/2019 Engagement Partner 3	OTCQB	12/31/2018 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 12/31/2018 filed 4/1/2020 Subsequent Filing: Form 10-K for period ending 12/31/2019 filed 8/10/2020
19	Issuer 19	1/3/2019 Engagement	OTCQB	12/31/2018 3/31/2019	Annual Reports: EA § 15(d) and Rule 15d-1	<ul style="list-style-type: none"> Form 10-K for period ending 12/31/2018 filed 4/12/2019 Form 10-Q for period ending 3/31/2019 filed 5/16/2019

¹ Although there are two letters listed above for **Issuer 17**, we only counted this as one letter because they both were for the same engagement (one letter just did not contain fee information).

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		Partner 3		6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	thereunder Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ending 6/30/2019 filed 8/9/2019 Form 10-Q for period ending 9/30/2019 filed 11/13/2019 Subsequent Filing: Form 10-K for period ending 12/31/2019 filed 3/30/2020
20	Issuer 20	1/3/2019 Engagement Partner 3	OTC	11/30/2018	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 11/30/2018 filed 3/15/2019 Form 1-A filed 4/29/2019 Form 1-A/A filed 6/10/2019 Form 1-A/A filed 6/24/2019 Form 1-A/A filed 7/2/2019 Form 1-A/A filed 7/11/2019 Form 1-A/A filed 7/19/2019 Form 1-A/A filed 7/24/2019 Form 1-A POS filed 11/7/2019 Form 1-A POS filed 12/2/2019
21	Issuer 21 *Client of Prager Metis CPAs LLP	4/22/2019 Engagement Partner 5	OTC	3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 3/31/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 3/31/2019 filed 7/9/2019 Form 10-Q for period ending 6/30/2019 filed 7/26/2019 Form 10-Q for period ending 9/30/2019 filed 11/5/2019 Subsequent Filing: Form 10-K for period ending 3/31/2020 filed 6/29/2020
22	Issuer 22	1/3/2019 Engagement Partner 3	OTC (previously NASDAQ)	12/31/2018 3/31/2019 6/30/2019 9/30/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 12/31/2018 filed 4/16/2019 Form 10-K/A for period ending 12/31/2018 filed 4/17/2019 Form 10-Q for period ending 3/31/2019 filed 5/20/2019 Form 10-Q for period ending 6/30/2019 filed 8/20/2019 Form 10-Q/A for period ending 6/30/2019 filed 8/20/2019 Form 10-Q for period ending 9/30/2019 filed 11/19/2019
23	Issuer 23	12/17/2018 Engagement Partner 3	OTC	3/31/2018 6/30/2018 9/30/2018	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ending 3/31/2018 filed 1/22/2019 Form 10-Q for period ending 6/30/2018 filed 3/25/2019 Form 10-Q for period ending 9/30/2018 filed 4/3/2019
24	Issuer 24	4/10/2019 Engagement Partner 5	OTC NYSE - American	3/31/2019 6/30/2019 9/30/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ending 3/31/2019 filed 5/20/2019 Form 10-K for period ending 6/30/2019 filed 10/15/2019 Form 10-Q for period ending 9/30/2019 filed 11/15/2019

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
		11/15/2019 Engagement Partner 5		12/31/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ending 12/31/2019 filed 2/19/2020
25	Issuer 25	6/19/2019 Engagement Partner 1	OTCQB	6/30/2019 9/30/2019 12/31/2019 3/31/2020 <u>Subsequent Filings:</u> 6/30/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 6/30/2019 filed 9/30/2019 Form 10-Q for period ending 9/30/2019 filed 11/14/2019 Form 10-Q for period ending 12/31/2019 filed 2/14/2020 Form 10-Q for period ending 3/31/2020 filed 5/15/2020 Subsequent Filing: Form 10-K for period ending 6/30/2020 filed 9/28/2020 Subsequent Filing: Form S-1 filed 3/5/2021 Subsequent Filing: Form S-1/A filed 3/15/2021
26	Issuer 26	12/31/2018 Engagement Partner 2	No active market	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 12/31/2018 filed 4/5/2019 Form 10-Q for period ending 3/31/2019 filed 5/20/2019 Form 10-Q for period ending 6/30/2019 filed 8/9/2019 Form 10-Q for period ending 9/30/2019 filed 11/19/2019 Subsequent Filing: Form 10-K for period ending 12/31/2019 filed 5/11/2020
27	Issuer 27	1/2/2019 Engagement Partner 1	OTCQB	12/31/2018 3/31/2019 6/30/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ending 12/31/2018 filed 4/1/2019 Form 10-Q for period ending 3/31/2019 filed 5/15/2019 Form 10-Q for period ending 6/30/2019 filed 8/14/2019
28	Issuer 28	2/15/2019 Engagement Partner 5	OTC	9/30/2018 12/31/2018 3/31/2019 6/30/2019 <u>Subsequent Filings:</u> 9/30/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 9/30/2018 filed 7/26/2019 Form 10-Q for period ended 12/31/2018 filed 10/18/2019 Form 10-Q for period ended 3/31/2019 filed 11/22/2019 Form 10-Q for period ended 6/30/2019 filed 12/16/2019 Subsequent Filing: Form 10-K for period ended 9/30/2019 filed 1/28/2020
29	Issuer 29	4/11/2019 Engagement	OTC	3/31/2019 6/30/2019	Annual Reports: EA § 15(d) and Rule 15d-1	<ul style="list-style-type: none"> Form 10-Q for period ended 3/31/2019 filed 5/15/2019 Form 10-K for period ended 6/30/2019 filed 9/6/2019

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
		Partner 5 10/21/2019 Engagement Partner 5		9/30/2019 12/31/2019 <u>Subsequent Filings:</u> 6/30/2020	thereunder Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 9/30/2019 filed 11/6/2019 Form 10-Q for period ended 12/31/2019 filed 2/14/2020 Subsequent Filing: Form 10-K for period ended 6/30/2020 filed 9/8/2020
30	Issuer 30	12/27/2018 Engagement Partner 2	OTC	12/31/2018	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 12/31/2018 filed 4/15/2019 Form 10-K/A for the period ended 12/31/2018 filed 4/16/2019
31	Issuer 31	4/10/2019 Engagement Partner 5	OTCQB	3/31/2019 6/30/2019 9/30/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 3/31/2019 filed 5/20/2019 Form 10-Q for period ended 6/30/2019 filed 8/19/2019 Form 10-Q for period ended 9/30/2019 filed 11/19/2019
32	Issuer 32	10/30/2018 Engagement Partner 3 10/10/2019 Engagement Partner 3 10/28/2020 Engagement Partner 3	OTCQB	9/30/2018 12/31/2018 3/31/2019 6/30/2019 9/30/2019 12/31/2019 3/31/2020 6/30/2020 9/30/2020 12/31/2020 3/31/2021 6/30/2021 <u>Subsequent Filings:</u> 9/30/2019, 9/30/2020 and 9/30/2021	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 9/30/2018 filed 1/15/2019 Form 10-Q for period ended 12/31/2018 filed 2/19/2019 Form 10-Q for period ended 3/31/2019 filed 5/20/2019 Form 10-Q for period ended 6/30/2019 filed 8/19/2019 Form 10-K for period ended 9/30/2019 filed 1/14/2020 (also subsequent filing) Form 10-K/A for period ended 9/30/2019 filed 1/22/2020 (also subsequent filing) Form 10-Q for period ended 12/31/2019 filed 2/14/2020 Form 10-Q for period ended 3/31/2020 filed 6/29/2020 Form 10-Q/A for period ended 3/31/2020 filed 7/9/2020 Form 10-Q for period ended 6/30/2020 filed 8/14/2020 Form 10-K for period ended 9/30/2020 filed 2/22/2021 (also subsequent filing) Form 10-Q for period ended 12/31/2020 filed 2/22/2021 Form 10-Q/A for period ended 12/31/2020 filed 2/23/2021 Form 10-Q for period ended 3/31/2021 filed 5/17/2021 Form 10-Q for period ended 6/30/2021 filed 8/23/2021 Form 10-Q/A for period ended 6/30/2021 filed 8/24/2021 Subsequent Filing: Form 10-K for period ended 9/30/2021 filed 2/14/2022
33	Investment Adviser 1	1/16/2018 Engagement Partner 6	----	12/31/2018 9/30/2019 8/31/2020	<i>IA, not an issuer.</i>	<ul style="list-style-type: none"> Surprise Exam on 12/31/2018 filed 4/26/2019 Surprise Exam on 9/30/2019 filed 1/27/2020 Surprise Exam on 8/31/2020 filed 12/4/2020

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		7/30/2019 Engagement Partner 7 6/30/2020 Engagement Partner 7				
34	Issuer 33	1/18/2019 Engagement Partner 3	OTCQB OTC	12/31/2017 12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 12/31/2018 filed 4/16/2019 Form 10-Q for period ended 3/31/2019 filed 5/15/2019 Form 10-Q for period ended 6/30/2019 filed 8/19/2019 Form S-1 filed 9/13/2019 Form S-1/A filed 9/19/2019 Form 10-Q for period ended 9/30/2019 filed 11/14/2019 Subsequent Filing: Form 10-K for period ended 12/31/2019 filed 5/14/2020 Subsequent Filing: Form 10-K/A for period ended 12/31/2019 filed 5/18/2020
35	Investment Adviser 2	12/11/2017 Engagement Partner 8 11/28/2018 Engagement Partner 8 11/15/2019 Engagement Partner 7 6/30/2020 Engagement Partner 7	----	11/30/2017 12/31/2018 11/30/2019 6/30/2020	<i>IA, not an issuer.</i>	<ul style="list-style-type: none"> Surprise Exam on 11/30/2017 filed 3/29/2018 Surprise Exam on 12/31/2018 filed 4/26/2019 Surprise Exam on 11/30/2019 filed 3/16/2020 and 3/17/2020 Surprise Exam on 6/30/2020 filed 10/5/2020
36	Investment Adviser 3	6/4/2018 Engagement Partner 5	----	6/30/2018 12/31/2019	<i>IA, not an issuer.</i>	<ul style="list-style-type: none"> Surprise exam on 6/30/2018 filed 10/29/2018 Surprise exam on 12/31/2019 filed 4/28/2020

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		3/12/2019 Engagement Partner 5				
37	Broker-Dealer 1	11/20/2018 Engagement Partner 2	----	12/31/2018	<i>BD, not an issuer.</i>	<ul style="list-style-type: none"> Report for 1/1/2018 to 12/31/2018 filed 3/4/2019
38	Broker-Dealer 2	11/15/2018 Engagement Partner 9	----	12/31/2018	<i>BD, not an issuer.</i>	<ul style="list-style-type: none"> Report for 1/1/2018 to 12/31/2018 filed 3/1/2019
39	Issuer 34	4/6/2019 Engagement Partner 2 4/28/2019 Engagement Partner 2	OTC	12/31/2018 3/31/2019 6/30/2019 9/30/2019 12/31/2019 <u>Subsequent Filings:</u> 3/31/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 12/31/2018 filed 4/12/2019 Form 10-K for period ended 3/31/2019 filed 8/22/2019 Form 10-Q for period ended 6/30/2019 filed 9/9/2019 Form 10-Q for period ended 9/30/2019 filed 11/14/2019 Form 10-Q for period ended 12/31/2019 filed 2/13/2020 Subsequent Filing: Form 10-K for period ended 3/31/2020 filed 6/26/2020 Subsequent Filing: Form S-1 filed 3/30/2021 Subsequent Filing: Form S-1/A filed 4/8/2021 Subsequent Filing: Form 424B1 filed 4/13/2021
40	Issuer 35	1/3/2019 Engagement Partner 3	OTC	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 12/31/2018 filed 4/15/2019 Form S-1 filed 5/15/2019 Form 10-Q for period ended 3/31/2019 filed 5/20/2019 Form S-1/A filed 6/12/2019 Prospectus on Form 424B3 filed 6/18/2019 Form 10-Q for period ended 6/30/2019 filed 8/19/2019 Form 10-Q for period ended 9/30/2019 filed 11/19/2019 Subsequent Filing: Form 10-K for period ended 12/31/2019 filed 7/9/2020
41	Investment Adviser 4	12/23/2019 Engagement Partner 7 7/7/2020 Engagement Partner 7	----	12/31/2019 9/30/2020	<i>IA, not an issuer.</i>	<ul style="list-style-type: none"> Surprise Exam report for 12/31/2019 (date selected for exam), completed 6/9/2020 and filed on 6/11/2020 Surprise Exam report for 9/30/2020 filed 1/28/2021
42	Issuer 36	8/7/2018 Engagement	OTC	6/30/2017 6/30/2018	Annual Reports: EA § 13(a) and Rule 13a-1	<ul style="list-style-type: none"> Form 8-K filed 7/18/2019

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
		Partner 1 7/10/2019 Engagement Partner 1		5/31/2019 <u>Subsequent Filings:</u> 6/30/2019	thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 5/31/2019 filed 9/17/2019 Subsequent Report: Form 8-K/A filed 4/14/2021
43	Broker-Dealer 3	1/04/2019 Engagement Partner 10	----	12/31/2018	<i>BD, not an issuer.</i>	<ul style="list-style-type: none"> Report for 1/1/2018 through 12/31/2018, filed on 2/28/2019
44	Issuer 37 ²	7/17/2018 Engagement Partner 5 2/13/2019 Engagement Partner 5 2/13/2019 Engagement Partner 5 2/27/2019 Engagement Partner 5 10/9/2019 Engagement Partner 5	NASDAQ (until January 25, 2019) OTC	5/31/2017 8/31/2017 11/30/2017 12/31/2017 2/28/2018 5/31/2018 12/31/2018 2/28/2019 5/31/2019 8/31/2019 <u>Subsequent Filings:</u> 5/31/2020	Annual Report for FY ended 5/31/2018: EA § 13(a) and Rule 13a-1 thereunder Annual Reports for FYs ended 5/31/2019 and 5/31/2020: EA § 15(d) and Rule 15d-1 thereunder Current Report: EA § 13(a) and Rule 13a-11 thereunder Quarterly Reports for Periods ended 8/31/2017, 11/30/2017, 2/28/2018, and 2/28/2019: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> EA § 13(a) and Rule 13a-13 thereunder: Form 10-Q for period ended 8/31/2017 filed 10/16/2017 EA § 13(a) and Rule 13a-13 thereunder: Form 10-Q for period ended 11/30/2017 filed 1/16/2018 EA § 13(a) and Rule 13a-13 thereunder: Form 10-Q for period ended 2/28/2018 filed 4/16/2018 EA § 13(a) and Rule 13a-1 thereunder: Form 10-K for period ended 5/31/2018 filed 7/24/2018 Form S-1 filed 8/24/2018 Form S-1/A filed 9/12/2018 Form S-1/A filed 9/17/2018 Prospectus on Form 424B3 filed 9/19/2018 EA § 13(a) and Rule 13a-13 thereunder: Form 10-Q for period ended 2/28/2019 filed 4/15/2019 EA § 13(a) and Rule 13a-11 thereunder: Form 8-K/A filed 3/18/2019 EA § 15(d) and Rule 15d-1 thereunder: Form 10-K for period ended 5/31/2019 filed 8/29/2019 Form S-1/A filed 9/23/2019 Prospectus on Form 424B3 filed 9/30/2019 EA § 15(d) and Rule 15d-13 thereunder: Form 10-Q for period ended 8/31/2019 filed 10/15/2019

² Issuer 37 initially reported under Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and the rules thereunder because it had securities registered under Section 12 of the Exchange Act [15 U.S.C. § 78l]. However, in or around April 2, 2019, it filed a Form 25-NSE to terminate its registration under Section 12 of the Exchange Act [15 U.S.C. § 78l]. The Form 10-Q filed in or around April 15, 2019 still was subject to the reporting obligations under Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and the rules thereunder because it continued to have securities registered under Section 12 of the Exchange Act [15 U.S.C. § 78l] for that reporting period. However, after that filing, Issuer 37 began reporting under Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)] and the rules thereunder.

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
					Quarterly Report for Period ended 8/31/2019: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form S-1 filed 3/24/2020 Prospectus on Form 424B3 filed 3/31/2020 Form S-1 filed 4/10/2020 Form S-1/A filed 7/2/2020 EA § 15(d) and Rule 15d-1 thereunder: Subsequent Filing: Form 10-K for period ended 5/31/2020 filed 8/31/2020 Subsequent Filing: Form S-1/A filed 9/28/2020 Subsequent Filing: Form POS filed on 10/5/2020 Subsequent Filing: Form 424B3 filed 10/14/2020 Subsequent Filing: Form S-1/A filed 10/23/2020 Subsequent Filing: Form S-1/A filed 1/19/2021 Subsequent Filing: Form S-1/A filed 4/16/2021 Subsequent Filing: Form S-1 filed 4/28/2021 Subsequent Filing: Form S-1/A filed 7/15/2021 Subsequent Filing: Form 424B3 filed 5/11/2021
45	Issuer 38	3/18/2019 Engagement Partner 5	OTCQB	3/31/2019 6/30/2019 9/30/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 3/31/2019 filed 5/24/2019 Form 10-Q for period ended 6/30/2019 filed 8/16/2019 Form 10-Q for period ended 9/30/2019 filed 12/3/2019
46	Issuer 39	4/10/2019 Engagement Partner 5 11/7/2019 Engagement Partner 5	OTCQB	3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 6/30/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 3/31/2019 filed 5/20/2019 Form 10-K for period ended 6/30/2019 filed 9/30/2019 Form 10-Q for period ended 9/30/2019 filed 11/14/2019 Form S-1 filed 8/6/2020 Subsequent Filing: Form 10-K for period ended 6/30/2020 filed 10/20/2020
47	Issuer 40	4/29/2019 Engagement Partner 5	OTC	3/31/2019 6/30/2019 9/30/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 3/31/2019 filed 5/15/2019 Form 10-Q for period ended 6/30/2019 filed 8/14/2019 Form 10-Q for period ended 9/30/2019 filed 11/14/2019
48	Issuer 41	4/29/2019 Engagement Partner 5 (but note indicates it was Engagement Partner 3)	OTC	4/30/2018 7/31/2018 10/31/2018 1/31/2019 <u>Subsequent Filings:</u> 4/30/2019	Annual Reports: EA § 15(d) and Rule 15d-1 thereunder Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 4/30/2018 filed 2/25/2021 Form 10-Q for period ended 7/31/2018 filed 6/8/2021 Form 10-Q for period ended 10/31/2018 filed 6/8/2021 Form 10-Q for period ended 1/31/2019 filed 6/8/2021 Subsequent Filing: Form 10-K/A for period ended 4/30/2019 filed 6/29/2021

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
49	Broker-Dealer 4 (*BD/IA; but, the relevant engagement was a BD audit)	11/15/2018 Engagement Partner 9	----	12/31/2018	<i>BD/IA, not an issuer.</i>	<ul style="list-style-type: none"> Report for 1/1/2018 to 12/31/2018 filed on 2/27/2019
50	Issuer 42	8/6/2018 Engagement Partner 1 6/12/2019 Engagement Partner 1	NASDAQ	12/31/2018 12/31/2019 <u>Subsequent Filings:</u> 12/31/2019 and 12/31/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder	<ul style="list-style-type: none"> Form 20-F for period ended 12/31/2018 filed 5/15/2019 Form 20-F for period ended 12/31/2019 filed 6/30/2020 (also subsequent filing) Form F-3 filed 8/20/2020 (incorporated by reference; also subsequent filing) Form 424B5 filed 11/24/2020 (incorporated by reference; also subsequent filing) Form F-3 filed 12/18/2020 (incorporated by reference; also subsequent filing) Form 424B3 filed 12/28/2020 (incorporated by reference; also subsequent filing) Subsequent Filing: Form 20-F for period ended 12/31/2020 filed 4/27/2021 Subsequent Filing: Form 424B5 filed 12/2/2021 (incorporated by reference) Subsequent Filing: Form 424B5 filed 12/6/2021 (incorporated by reference) Subsequent Filing: Form 424B5 filed 3/16/2022 (incorporated by reference) Subsequent Filing: Form 424B5 filed 3/18/2022 (incorporated by reference)
51	Issuer 43	5/15/2019 Engagement Partner 5	NASDAQ	3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 3/31/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 Annual thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 3/31/2019 filed 7/1/2019 Form 10-Q for period ended 6/30/2019 filed 8/8/2019 Form S-3 filed 9/23/2019 (incorporated by reference) Form 424B3 filed 9/27/2019 (incorporated by reference) Form S-4 filed 11/8/2019 Form 10-Q for period ended 9/30/2019 filed 11/12/2019 Form S-4/A filed 1/6/2020 Form S-8 filed 4/28/2020 (incorporated by reference) Form S-3 filed 5/27/2020 (incorporated by reference) Form 424B3 filed 6/9/2020 (incorporated by reference) Subsequent Filing: Form 10-K for period ended

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
						3/31/2020 filed 8/13/2020 <ul style="list-style-type: none"> • Subsequent Filing: Form 424B5 filed 2/23/2021 (incorporated by reference) • Subsequent Filing: Form S-3 filed 3/25/2021 (incorporated by reference) • Subsequent Filing: Form 424B3 filed 4/1/2021 (incorporated by reference)
52	Issuer 44	5/6/2019 Engagement Partner 2	No active market	4/30/2019 7/31/2019 10/31/2019 1/31/2020 <u>Subsequent Filings:</u> 4/30/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-K for period ended 4/30/2019 filed 8/12/2019 • Form 10-Q for period ended 7/31/2019 filed 9/3/2019 • Form 10-Q for period ended 10/31/2019 filed 12/4/2019 • Form 10-Q for period ended 1/31/2020 filed 3/13/2020 • Subsequent Filing: Form 10-K for period ended 4/30/2020 filed 8/13/2020
53	Issuer 45	4/10/2019 Engagement Partner 5	OTC	3/31/2019 6/30/2019 9/30/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-Q for period ended 3/31/2019 filed 5/6/2019 • Form 10-Q for period ended 6/30/2019 filed 8/19/2019 • Form 10-Q for period ended 9/30/2019 filed 11/15/2019
54	Issuer 46	1/29/2019 Engagement Partner 3	Pre-IPO	12/31/2018	*Registration statement never went effective, and issuer did not file any annual, current, or quarterly reports.	<ul style="list-style-type: none"> • Form S-1 filed 5/14/2019 • Form S-1/A filed 8/15/2019
55	Issuer 47	4/11/2019 Engagement Partner 5	OTCQB	3/31/2019 6/30/2019 9/30/2019	Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> • Form 10-Q for period ended 3/31/2019 filed 5/15/2019 • Form 10-Q for period ended 6/30/2019 filed 8/9/2019 • Form 10-Q for period ended 9/30/2019 filed 11/14/2019
56	Issuer 48	1/3/2019 Engagement Partner 3	OTCQB	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 15(d) and Rule 15d-1 thereunder Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> • Form 10-K for period ended 12/31/2018 filed 4/17/2019 • Form 10-Q for period ended 3/31/2019 filed 5/16/2019 • Form 10-Q for period ended 6/30/2019 filed 8/14/2019 • Form 10-Q for period ended 9/30/2019 filed 11/14/2019 • Form S-1 filed 11/27/2019 • Form S-1/A filed 12/6/2019 • Prospectus on Form 424B3 filed 12/11/2019 • Subsequent Filing: Form 10-K for period ended 12/31/2019 filed 5/15/2020
57	Issuer 49	1/3/2019	OTC	12/31/2018	Annual Reports: EA §	<ul style="list-style-type: none"> • Form 10-K for period ended 12/31/2018 filed 5/6/2019

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
		Engagement Partner 3		3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 3/31/2019 filed 5/17/2019 Form 10-Q for period ended 6/30/2019 filed 8/13/2019 Form 10-Q for period ended 9/30/2019 filed 11/12/2019 Subsequent Filing: Form 10-K for period ended 12/31/2019 filed 6/9/2020
58	Issuer 50	12/27/2018 Engagement Partner 1	OTCQB	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 12/31/2018 filed 3/29/2019 Form 10-Q for period ended 3/31/2019 filed 5/13/2019 Form 10-Q for period ended 6/30/2019 filed 8/9/2019 Form 10-Q for period ended 9/30/2019 filed 11/12/2019 Subsequent Filing: Form 10-K for period ended 12/31/2019 filed 3/27/2020
59	Issuer 51	10/9/2018 Engagement Partner 3 6/28/2019 Engagement Partner 3	OTC	8/31/2018 11/30/2018 2/28/2019 5/31/2019 8/31/2019 11/30/2019 <u>Subsequent Filings:</u> 5/31/2020	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 8/31/2018 filed 10/22/2018 Form 10-Q for period ended 11/30/2018 filed 1/18/2019 Form 10-Q for period ended 2/28/2019 filed 4/12/2019 Form 10-K for period ended 5/31/2019 filed 9/23/2019 Form 10-Q for period ended 8/31/2019 filed 10/11/2019 Form 10-Q for period ended 11/30/2019 filed 1/14/2020 Subsequent Filing: Form 10-K for period ended 5/31/2020 filed 8/31/2020
60	Issuer 52	12/27/2018 Engagement Partner 2	OTC	12/31/2018 3/31/2019 6/30/2019 9/30/2019 <u>Subsequent Filings:</u> 12/31/2019	Annual Reports: EA § 13(a) and Rule 13a-1 thereunder Quarterly Reports: EA § 13(a) and Rule 13a-13 thereunder	<ul style="list-style-type: none"> Form 10-K for period ended 12/31/2018 filed 3/29/2019 Form 10-Q for period ended 3/31/2019 filed 5/13/2019 Form 10-Q for period ended 6/30/2019 filed 7/19/2019 Form 10-Q for period ended 9/30/2019 filed 11/19/2019 Subsequent Filing: Form 10-K for period ended 12/31/2019 filed 3/26/2020
61	Issuer 53	5/2/2019 Engagement Partner 5	No active market	5/31/2019	Quarterly Reports: EA § 15(d) and Rule 15d-13 thereunder	<ul style="list-style-type: none"> Form 10-Q for period ended 5/31/2019 filed 7/22/2019
62	Issuer 54 *Client of Prager	4/04/2019 Engagement	No active market	3/31/2019	Quarterly Reports: EA § 15(d) and Rule 15d-13	<ul style="list-style-type: none"> Form 10-Q for period ended 3/31/2019 filed 5/31/2019

	SEC Registrant Client *Client of Prager Metis CPAs, LLC, unless specified.	Engagement Letter Date & Engagement Partner	Stock Market (if applicable)	Relevant Period(s)	Exchange Act ("EA") Reporting (for Issuer Clients)	Filings
	Metis CPAs LLP	Partner 5			thereunder	